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Exhibit A

General Synopsis of Navy Stores Accounting Procedure  
Insofar as Matching Techniques are Concerned--

(Based on Volume 3 of Navy Comptroller Manual  
revised through change 8<sup>1/2</sup>, dated 19 June 1957.)

1. Matching is accomplished by the Stores Accounting Activity on basis of:
  - a. Abstracts of public vouchers furnished by disbursing offices.
  - b. Inspection reports (receiving reports) furnished by supply office. (This is generally the same as our procedures.)
2. Matched items with differences under \$10 are ignored. (We provide for ignoring items under \$25.)
3. Unmatched inspection reports and unmatched voucher abstracts:
  - a. When under \$5, cleared after six months without investigation.
  - b. When \$5 or over, follow up with supply department after four months; six months after follow up, schedule for authorization by Comptroller for adjustment with explanations of the action taken on each case to effect matching. (Our procedure under "3", above, provides for investigating all unmatched items, both inspection reports and vouchers paid.)

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